

Article - Tax - General

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§13–831.

(a) Except for a liability that has accrued or will accrue before the date of release or discharge, a surety is released and discharged from liability on a bond to the State 60 days after the surety submits to the tax collector a written request for release or discharge.

(b) On receipt of a written request from a surety for release and discharge, the tax collector promptly shall give the person who posted the bond notice that:

(1) the surety has asked to be released and discharged from liability on the bond; and

(2) a substitute security must be filed before the date on which the surety is released and discharged under subsection (a) of this section.

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